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To:

Cc:

Subject: Final Adverse in

A private shareholder or individual, aka, insider, is a person that has a personal and private interest in the activities of an organization. Reg. 1.501(a)-1(c). Not too helpful. Section 4958(f)(1) defines disqualified person as any person who at any time within a five year period is in a position to exercise substantial influence over the affairs of the organization. The term also includes such person's family members as determined under section 4946(d) and under that section includes children. The seventh circuit United Cancer Council case includes family members of founders and officers as insiders.